तम्बाकू के सेवन से कैंसर से पीड़ित होकर मर रहे हैं ।

मंत्री महोदय आपने कहा कि हमारे पास कुछ प्लान हैं तम्बाकू का प्रोडक्शन बढ़ाने के लिए, अगर आप तम्बाकू का प्रोडक्शन बढ़ा रहे हैं, तो केवल इसका अर्थ यही नहीं है कि आप निर्यात ही करेंगे, बल्कि जो चीज पैदा होती है उसका उपयोग और उपभोग अपने राष्ट्र में भी होता है । इसलिए तम्बाकू को भी लोग पिएंगे और खाएंगे तो क्या आप सिग्रेट पैकेट पर जो लिखा है कि ''सिगरेट पीना स्वास्थ्य के लिए हानिकारक है''––इसको समाप्त करवाने जा रहे हैं ? या लोगों को कैंसर से बचाने के लिए आप तम्बाकू का प्रोडक्शन फिर से प्रतिबंधित करने जा रहे हैं ? इसका विकल्प जो धन आपको निर्यात से मिलेगा, कोई और आपके पास है कि नहीं ? तो आप हमसे पूछिये, हम बतायेंगे ।

श्री सभापति : यह कह रहे हैं कि इन मामलों में हमारी राय ले लिया कीजिए ।

SHRI P. CHIDAMBARAM: Mr. Chairman, Sir, tobacco smoking is indeed injurious to health, But there are millions cf people who do not pay heed to that warning. As long as these millions are there we will continue to export tobacco.

MR. CHAIRMAN: That is correct.

SHRI DINESHBHAI TRIVEDI: Does it mean that we will go on production drugs also?

SHRI VITHALBHAI M. PATEL: Sir, in fact, Virginia Tobacco is getting the best price. Last year they got Rs. 42 per kilogram. Before the production is settled, the Board is negotiating with the exporters and cigarette manufacturers and decides how much production is required to be designed and then the final decision is taken. There is no question of surplus production and on the contrary farmers are getting a better price. I would like to know from the hon. Minister whether it is correct that they got Rs. 42 per kilogram.

SHRI SALMAN KHURSHEED: Sir, according to the information that we have regarding the crossing of the 40 mark, it is for this year. Last year we got 33.

These matters are first discussed and we arrive at a decision after obtaining to consensus as regards the production target. Hence there is no problem when the auction takes place.

DR. NARREDDY THULASI REDDY: Sir, the Minister has said that the consumption of tobacco in the world market is declining due to anti smoking campanies supported by voluntary groups and agencies like the World Health Organisation. Hence research efforts are needed to identify new uses of tobacco. Is the Government making any efforts in this direction?

SHRI SALMAN KHURSHEED : Sir, some research is going on over the medicinal use of tobacco. Some fundamental research, is also going on for producing tobacco with a low nicotin content. The major problem of tobacco is nicotin and we hope that we will have some success in this area of production tobacco which has a low nicotin content.

MR. CHAIRMAN: Question No. 165.

Implementation of Sinha Committee Report

*165. SHRI H. HANUMANTHAPPA: Will the Minister of FINANCE be pleased to state:

(a) whether Government have received the Sinha Committee Report on cadre review of the Income Tax Department;

(b) if so, what are its main recommendations; and

(c) what steps have been taken by Government to implement the same?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI RA MESHWAR THAKUR) : (a) Yes, Sir.

(b) The main recommendations made in report relate to creation of certain number of additional posts in different grades in Groups 'B', 'C & 'D' in the Income Tax Department.

(c) An Inter-Departmental Committee of officers has been set up to examine the recommendations of the Cadre Review Committee and submit its report to the Government as early as possible.

SHRI H. HANUMANTHAPPA: Sir, whenever the Government does not want to do something and it is the general practice, it sets up committees. The Sinha committee is itself a departmental committee. Mr. Sinha was an officer of the epartment. The committee was set up to review the working of the ministries and their departments. The Committee gave its recommendations. Now again another departmental committee has been formed to examine these recommendations. Sir, this is one way of postponing action. The committee has reported loss of crore$_s$ of rupees in terms of revenue because of understaffing in the departments. I would like to know fromi (he Minister as to when they received this report and when the inter-departmental committee was set up and also how much time it would take for this committee to finalise its report and when the Government would take action.

DR. BAPU KALDATE; As early as possible.

SHRI RAMESHWAR THAKUR: Sir, it is not so. I have given a categorical reply to the Member. Actually the Fourth Central Pay Commission had made recommendations regarding cadre review and related matters in respect of Group B, C and ^{D} employees in the Central Government Departments. ■ The recommendations made by the Fourth Pay Commission were considered by the Government and it was decided that periodical cadre reviews should be carried out not only to rationalise the existing cadre structure but also' to make manpower projection and recruitment planning with a view to improving the efficiency, morale and effectiveness of the cadre. The Personnel Departments and Training Departments of the Government had issued guidelines in regard to B, C and D cadres on 23rd August. 1987 and thereafter the cadre review committee was set up on 17-8-89. Mr. R. C Gupta headed this committee and he was appointed in August, 1988 and thereafter he was succeeded by Mr. J- K. Sachdeva on 26-6-90. Mr. S. K. Sinha was appointed only on 16th April. The recommendation for 450 stenographers in Group II has been received by the Government ^{an}d they have already been upgraded. So far as Sinha's final report is concerned, it has been received only on 1st August, 1991 and necessary steps are being taken. But one thing I would like to mention to the hon Member, that it is not that we have waited for the review committee report for this upgradation.

During the period from 1986 to 1990, additional appointments have been made which are of the order of 516 in Group B, 5,121 in Group C and 2,064 in Group D and, all put together the total comes to 7,701 officers and staff who have already been appointed by the Government.

SHRI H. HANUMANTHAPPA: Sir, the Sinha Committee Report was received in August 1991. Actually, they started the work in 1987 and since 1987, three Chairmen have been appointed and the final Report has come in August 1991. Even the honourable Minister says that there is an increase in the staff strength. Actually, the increase is there only at the higher level, at the level of officers, but the supporting staff have not been appointed. I can tell you that in one unit, in one Regional Office of the Income-tax Department, 116 posts are vacant for the past three *or* four years and, therefore, there is Stagnation in work. On the other hand, the procedures tor scrutinising the returns have been increased, there is a hundred per cent increase in the procedures for Scruitinising the returns and no tangible work is being turned out. No Income-tax Inspector is there even to issue notices. This is the condition in the Income-tax Department now. If the Department appoints some supporting staff, revenue worth crores of rupees will come to the Government. Will the Government look into this question and permit the appointment of supporting staff for increasing the Government's revenue?

SHRI RAMESHWAR THAKUR: Sir, I think the honourable Minister could not possibly follow the reply I gave. I have

said that additional appointments have been made, not in Group A, but in Groups B, C, and D. Tht number of. apointments made in Group B is 516, in Group C-5,121 and in Group 0-2,064, making a total of 7,701.

SHRI H. HANUMANTHAPPA: What was the number of vacancies?

MR. CHAIRMAN: Mr. Hanumanthappa, I think you should put a separate question.

SHRI H. HANUMANTHAPPA: Sir, there are many vacancies. Will he try to fill them up and, if so, when?.. . *(Interruptions).*

MR. CHAIRMAN: You see, he has put so many questions. But the question is very simple. Will you fill up all those vacancies and when? That is the question.

SHRI RAMESHWAR THAKUR; This is under examination.

MR. CHAIRMAN: Yes, Mr. Kulkarni.

SHRI A. G. KULKARNI: Sir, my colleague has mentioned about the Sinha Committee Report. But, as he has pointed out, there is a paucity of staff dealing with the decisions on the collection of tax. There was also a news item in the Press—even today also, I think—that revenue to the tune of about Rs. 6,700 crores is due from various taxpayers which only shows that something is wrong with the tax collection system itself.

SHRI N. K, P. SALVE: Absolutely.

SHRI A. G. KULKARNI: In this context, I would like to know whether any review will be undertaken of the whole system of tax collection. I am asking this question because, some years back, the format was revised and the new format has reduced the signature work of the taxpayer. I know this because I pay the taxes and I also sign. There is a reduction in thet number of signatures. But it seems that the whole tax law itself reeds a review. Therefore the honourable Minister should assure us that there will be a review of the tax laws which will be undertaken.

MR. CHAIRMAN: Yor. warn a review of the tax laws?

SHRI A. G. KULKARNI: Not only that, Sir. I want to ask him further whether a committee is going to be appointed or whether it is already there to review the taxes and the system.

I am coming to my last question. I would like to know whether the Government desires, in view of the financial crunch, to widen the tax net to cover eligible and potential taxpayers who are evading taxes.

SHRI RAMESHWAR THAKUR: Sir, there are three aspects of the matter mentioned. One is review of tax collections and arrears. This is constantly being done. It is an on-going process at the level of the Chief Commissioners and Commissioners and also at the level of the Board which used to be quarterly and now we have made it monthly. And we have given instructions to the Department that the assessment of all big cases above one crore of rupees should be completed by the end of December, 1991. Efforts are being made, and sufficient progress has been made in this direction. So far as tax collections are concerned, though we quite appreciate that there are certain vacancies which we have to fill up, we have appointed some others which I have mentioned, and tax collection on this score has not decreased. In fact. I am happy to inform the House that the tax collections during the current year up to October, 1991, as compared to last year have increased by 21 per cent in income-tax and 90 per cent in corporation taxes, and the average increase is 44 per cent during the current year.

MR. CHAIRMAN: What about tax arrears? He is asking about tax arrears.

SHRI RAMESHWAR THAKUR: This includes arrears as well as current ones.

SHRI A. G.KULKARNI: What about Rs. 6.700 crores then? *(Interruptions)*

There is no reply. That is what we are worried about.

MR. CHAIRMAN: He will reply. Wait.

SHRI RAMESHWAR THAKUR: Sir, I have just replied that very effective steps are being taken to realise the arrears, to expedite the pending appeal cases, cases which are pending before the High Courts. In fact, I have spoken to the hon. Chief Justice of India. Special Benches in some High Courts have been created to have the pending cases disposed of. And that is why the cumulative effect that we have got, net collection—current as well as arrears—is much higher than the last year's and it is substantially higher. That is what I have just indicated.

Sir, SQ far as the tax laws are concerned, we have already got the Chelliah Committee which is examining all the possible aspects. We are expecting the interim report of the Chelliah Committee within the next fortnight. So far as the direct taxes and other aspects are concerned, we have already got a draft code of direct taxes which is being examined by the Board and also by the Law Ministry where we are trying to integrate the income-tax, the wealth tax, and the gift tax together. And when it is cleared by the Law Ministry, we will bring it to the House for its consideration and approval.

SHRI A. G. KULKARNI: Sir, you have also mentioned. What about Rs. 6,700 crores?

MR. CHAIRMAN: He will report to us. He says that he is trying to reduce it. And he will report in the next session how much he has reduced.

SHRI DIPEN GHOSH: Sir, despite the Minister's tall claim about the effective steps he has taken, the arrears are going up.

MR. CHAIRMAN: We are meeting again in the Budget Session. In the Budget Session you will know.

SHRI A. G. KULKARNI; What i_s this on-going process, Sir?

! SHRI DIPEN GHOSH: On-going process means what? It means accumulated unrecovered taxes. *(Interruptions)*

SHRI A. G. KULKARNI: We are facing a financial crisis and the Ministry...

MR. CHAIRMAN: Wait a minute. Let us be fair to him. He ras said .that he has fixed targets as to how much should be done by 31st December. Now he has fixed all that. And when we meet again in February, he will tell us what has been achieved by 31st December and what has betn achieved by 31st January. Let us be patient. You have been patient so long. Let us be patient for two months more.

SHRI A. G. KULKARNI: Let him say that there are no dues to the Government amounting to Rs. 6,700 crores.

SHRI JAGESH DESAI: How can he say 'no'. It is a fact.

SHRI A. G. KULKARNI: All right, let him say. ..

MR. CHAIRMAN: Wait a minute. *(Interruptions)* He has never denied that there are arrears. And that is why he is trying and fixing the targets so that the arrears can be wiped out. Shri Ramdas Agarwal.

श्री राम दास अग्रवाल : सभापति महोदय, मैं आपके माध्यम से मंत्री महोदय से यह जानना चाहता हूं कि एक तरफ तो हम आयकर कानून में सरलीकरण करने का प्रयत्न कर रहे हैं ताकि असेसमेंट करने वालों को समस्याएं न हों और दूसरी तरफ सिन्हा कमेटी ने कुछ केटेगरी में पोस्ट को बढ़ाने की बात की है । अब जब सरलीकरण होगा तो फिर अधिक स्टाफ बढ़ाने की आवश्यकता पर क्या सिन्हा कमेटी ने गंभीरता से विचार किया है ? क्या यह विसंगति नहीं होगी ? जब हम सरलीकरण करेंगे तो अधिक स्टाफ की आवश्यकता नहीं होनी चाहिए ?

श्री रामेश्वर ठाकुर: सिन्हा कमेटी ने हर पहलू पर विचार करके अपना मंतव्य विभिन्न वर्गों के लिए आवश्यकताओं को देखते हुए हमें विवरण दिए हैं, उन पर हम विचार कर रहे हैं । जैसे बताया कि स्टेनोग्राफर के विषय में दिया गया था 451 । उसका अपग्रेडेशन हो गया, हमने उनको ग्रेड-2 से ग्रेड-1 में लिया है । दूसरी जो बहालियां हुई थीं, वह मैंने बता दिया । बाकी जो उनके सुझाव आ हैं उन पर विचार हो रहा है और शीघ्र ही निर्णय लिए जाएंगे ।

SHRI JAGESH DESAI: Sir, there are 7 million assessees in this country. I raised a Special Mention in the last Session. So far I have not recevied any reply. I am asking a supplementary on this. Sir, a cess audit was conducted by the Comptroller and Auditor General of India in the year 1989-90. They audited only 0.3 per cent cases. What did they find? They found in 8000 cases, revenne of Rs. 800 crores was in their name. It was Rs. 10 lakhs per case. Why did this happen? Because they were under-staffed, and they had no time. Some quota is give to the officers to complete the cases every months. So, they disposed of the cases without applying their mind. And this is the result. Sir,I am very much surprised as regards the Income Tax officers. There is not much increase in the staff. The total expenses on the Department for collection of revenue is less than 3 per cent. So more officers should be appointed. The business houses are evading tax to the tune of Rs. 200 crores every year. *As* such very few cases are being scrutinised. I want that the scope of scrutinishing should be wider and more cases should be scrutinised. Then we will get more revenue. I am confident if all the cases are scrutinised, except those of salaried employees, then you will not get less than Rs. 3000 to Rs. 4000 crores m^re every year. I would like to know from the Minister whether he is going to appoint more officers and see that higher officers who conduct assessment of big officers, apply their mind and bring out such cases. These cases should be properly dealt with and penalty should be livied. I would like to know from the Minister whether this is being done or not.

SHRI RAMESHWAR THAKUR: So far the question is concerned, the hon. Metn-ber is fully aware of the Choksi Committee Report and thereafter the Chellayya Committee Report. We had a different system at different stages. Earlier assessments up to Rs. l lakh used to be accepted and others were put under scrutiny. Subsequently, all the returns were to be accepted, except those on random selection, a certain percentage of cases from different categories, which were subject to very detailed examination as pointed out by audit and otherwise on the experience of the department^

The system from the last year is that we are examining all the cases. Scrutiny of about 5 lakhs cases is being done. So, it is not that scrutiny is not being done. It is a matter of opinion. In certain cases there are audit objections. Those objections are taken into consideration. Efforts are being made to effectively implement these suggestions. Efforts are also being made, wherever necessary, to amend the law, so that such leakages do not take place. So far as the Member's suggestion in regard to the increase in the number of officers is concerned, this is very much in the mind Of the department. Based on the recommendations and requirements we will certainly take early steps to ensure that no office of the Income Tax Department suffer for want of officers and no system will be left deficient for detailed scrutiny

श्री संघ प्रिय गौतम : मान्यवर, जिन अधिकारियों के खिलाफ कार्यवाही हो रही है और जिनके मामले विचाराधीन है, उनमें क्या कर रहे हैं आप, जो काम नहीं कर पा रहे हैं, निलम्बित हैं ?

Amendment of Baggage Rules to permit bringing of gold into THE country

*166. N.E. BALARAM:
SHRI GURUDAS DAS GUPTA:†

Will the Minister of FINANCE be pleased to state.

† The question was actually asked on the floor of the House by Shri Gurudas Das Gupta.